

**GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION**

1. Ministry: MFED	
2. Position Title: Compliance Officer	3. Salary Level: L 13 - 12
4. Division: Taxation Department	
5. Reports To: Team Leader	6. Direct Reports: None
7. Primary Objective of the Position: <ul style="list-style-type: none"> - This position is to contribute to the Organisation functions and strategies by ensuring taxpayers meet their tax obligations. - Will either lead or be involved in the investigation of business and individual taxpayers to establish if they are complying with their tax obligation. 	
8. Position Overview	
9. Financial: \$ 7,800 to \$9074 per annum, or \$300 to \$349 fortnightly	10. Legal: Income Tax Act 1990 Value Added Tax Act 2013 Excise Tax Act 2014 Revenue Administration Act 2013
11. Internal Stakeholders: All Kiribati section staff To be referred to Manager: <ul style="list-style-type: none"> ➤ Refer cases where fraud or gross wilful neglect is present. ➤ Produce quality output at a timely and cost effective manner. 	12. External Stakeholders: Taxpayers Tax Agents To be referred to Manager <ul style="list-style-type: none"> ➤ Advise and provide briefing when assisting with interviews with taxpayers and/or tax agents
13. KEY ACCOUNTABILITIES <i>(Include linkage to KDP, MOP and Divisional Plan)</i> <ul style="list-style-type: none"> ▪ KDP/KPA: KPA 1: Human Resource Development ▪ MOP Outcome: KPA 1: Human Resource Development 1.5 	

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Key Result Area/Major Responsibilities	Major Activities/Duties	Performance Measures/Outcomes
<ul style="list-style-type: none"> • Produce monthly reports on his/her performance as and when required • Ensure his/her work complies with the relevant legislation, KTD policies, quality and correctness. • Continuously maintain professional skills and competence in the Taxation area and other areas relevant to his/her role. • Interpret and apply tax legislation including ensuring that it follows approved/accepted business processes and policies. • Conduct investigations into the tax affairs of individuals and business entities. • Consider the taxpayer's history of tax compliance by reviewing the records held by the division, prior to commencing an Audit • Complete an analysis of the taxpayer's business records and premises where appropriate. • Complete interview notes of meetings with the taxpayer and/or tax agent. • Request written explanations from taxpayers of potential discrepancies. • Record and collate all correspondence, meeting minutes and other information identified during the investigation in 	<ul style="list-style-type: none"> • Provide clear and technically correct explanations of discrepancies. • Assist taxpayers to comply in the future by providing information and support that will the taxpayer meet the on-going tax obligations. • Maintain a close working relationship with other sections and in particular Debt & Return to ensure timely recovery of any taxes owing from audits. • Make decisions within the delegated authority. • Assist Team Leader to make recommendations to the Commissioner /Deputy Commissioner of Taxes for the prosecution or imposition of penal tax on taxpayers that are in breach of the law. • Act as a Division with in judicial proceedings as required. • Ensure improvements and enhancements to processes and systems currently used by audit are identified. • Ensure timely completion of submissions when an objection has been lodged. • Ensure RMS is kept up to-date in relation to any work which the officers carries out. • Carry out any other work which may be assigned by the Team Leader, Commissioner or Deputy Commissioner of Taxes from time to time 	<ul style="list-style-type: none"> • Outputs are timely, accurate and professional. • Business processes and policies are followed correctly. • Reporting of performance is timely and comprehensive. • Compliance plans formulated are achieved. • Providing accurate and timely advice to taxpayers is consistent with KTD business process and policies. • Maintaining and building good relationship with taxpayers and other key stakeholders. • Ensuring deadlines are met and targets are achieved. • Maintaining a high level of integrity through adherence to the Code of Conduct (and / or similar documents) and Kiribati Tax Secrecy Provisions. • Satisfactory attendance in line with the public service requirements and that of KTD attendance Policy.

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<p>an evidence folder.</p> <ul style="list-style-type: none"> • Develop clearly referenced working papers throughout the investigation process. • Draw conclusions and recommendations from the evidence ensuring that the legislation supports the position taken. • Prepare Audit reports that are correct and complete. 	<ul style="list-style-type: none"> • Keep the Team Leader updated on any contentious issues, i.e. no surprises. 	
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14. Key Challenges

15. Selection Criteria

<p style="text-align: center;">-</p> <ul style="list-style-type: none"> • To encourage people to pay their fair share from their gross earnings is not a welcoming task and had, in most cases, made the work of the Tax office very difficult. • Conducting field audits at taxpayers' premises could sometimes give staff a sense of being unsafe. • Working with a range of taxpayers with different behaviours is a difficult task that requires a range of skills to be delivered to taxpayers in a professional manner

<p>11.1 PQR (Position Qualification Requirement): Education: Form 7 or is studying towards Diploma or Degree in Business, Finance or Accounting, Experience:</p> <ul style="list-style-type: none"> • Have a comprehensive understanding of the Kiribati Tax System • Have an understanding of the Kiribati Tax legislation and policies or the ability to acquire the knowledge <p>Job Training: on job</p>
<p>11.2 Key Attributes (Personal Qualities): Knowledge</p>

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- Competent in the use of MS Office programs including Word, Excel, Power-Point etc.
- High level of written and verbal communications skills,
- Knowledge of the Kiribati Tax Legislation and policies or the ability to rapidly acquire the knowledge
- Knowledge of accounting principles and practices.

Attributes

- Ability to analyse complex data, make decisions or recommendations and report on work progress
- Is able to plan work, prioritise and manage tasks.

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